

103^D CONGRESS
1ST SESSION

H. R. 2968

To prohibit retroactive increases in individual income tax rates.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 6, 1993

Mrs. MALONEY (for herself, Mr. PENNY, and Mr. MCHALE) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To prohibit retroactive increases in individual income tax rates.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Retroactive Income
5 Tax Increase Prohibition Act”.

6 **SEC. 2. PROHIBITION OF RETROACTIVE INCOME TAX IN-**
7 **CREASES.**

8 No provision of law increasing income tax rates appli-
9 cable to individuals may apply to taxable years beginning
10 before the date of the enactment of such law.